

ANTONIO ALIBERTI  
Director  
Securities Operations Department

CERTNYS



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T-172 P.002/002 F-264  
New York Stock Exchange, Inc.  
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New York, NY 10005

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1-82542

June 21, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 - STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, KKR Financial Corp., Common stock, par value \$0.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on June 21, 2005. Tentative listing date - Not yet determined.

Sincerely,

PROCESSED  
JUN 30 2005  
THOMSON  
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